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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1947

No. 362

FONTAINE LEMAISTRE,

Petitioner,

vs.

HERMAN LEFFERS, et al.

PETITION FOR WRIT OF CERTIORARI TO THE SURREME COURT OF THE STATE OF FLORIDA

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PETITION FOR WRIT OF CERTIORARI

To the Honorable, the Chief Justice and Associate Justices of the Supreme Court of the United States:

Your Petitioner, Fontaine LeMaistre, respectfully prays this Court for the issuance of a writ of certiorari to the Supreme Court of the State of Florida to review the decision and judgment of said Supreme Court of the State of Florida in the above entitled cause, dated June 24th, 1947, and which became final upon the issuance of the mandate of said court on the 11th day of July, 1947, directed to the Circuit Court of Lee County, Florida, affirming the decision of said lower court.

I

Summary Statement of the Matters Involved

1. This application is based upon proceedings had in the circuit and the supreme courts of the State of Florida, upon motion to dismiss Petitioner's amended bill of complaint, which bill invoked the right of the Petitioner to redeem, under Section 525 of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942, Statute of the United States, from tax sale and tax deed, certain real estate belonging to him which was sold for state and county taxes at a time when Petitioner was a lieutenant commander in the naval services of the United States, at which time he had a right of redemption of his land from tax sale.

2. This equity suit (Tr. 1) started March 25, 1946, by Fontaine LeMaistre, hereinafter referred to as Petitioner, against Herman Leffers, Estelle Leffers, W. H. Conrod, Sara Louise Conrod, and the Sun Oil Company, a corporation hereinafter referred to as Respondents, seeking relief under provisions of the Soldiers' and Sailors' Civil Relief Act.

3. In the first paragraph of his bill (Tr. 1), Petitioner alleged that his right to redemption was authorized by Section 525 U. S. C. A., being Section 5 of the 1942 Amendments of Section 205 of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942. This opening paragraph of his bill follows:

> "This action is brought under the provisions of the amendment of October 6, 1942 to Section 205 of the Soldiers' and Sailors' Civil Relief Act of 1940 which provides as follows:
>
> 'The period of military service shall not be included in computing any period now or hereafter to be limited

by any law, regulation, or order for the bringing of any action or proceeding in any court, board, bureau, commission, department, or other agency of government by or against any person in military service or by or against his heirs, executors, administrators, or assigns, whether such cause of action or the right or privilege to institute such action or proceeding shall have accrued prior to or during the period of such service, nor shall any part of such period which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (October 6 1942) be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment.' "

4. Amendments to the bill were afterwards filed (Tr. 16, 27-28) to clarify Petitioner's allegations, and to bring in D. T. Farabee, Clerk Circuit Court, Lee County, Florida, and Real Estate Exchange, Incorporated, a Florida corporation, as defendants. These defendants, too, are referred to as Respondents. Only Respondents Sun Oil Company and Real Estate Exchange, Incorporated, contested. Other defendants submitted to decrees pro confesso or disclaimed. Sun Oil Company claims under an oil lease executed by a grantee in the tax deed (Tr. 3) which was issued during Petitioner's service in the Naval Reserve, and Real Estate Exchange, Incorporated, claims title to Petitioner's land by mesne conveyances from grantee in this tax deed (Tr. 16-17).

5. Petitioner, as is alleged in his bill (Tr. 27) was fee simple owner of the land in Lee County, Florida. On August 5, 1940, certificate #40 of that date issued to the purchaser Jennings B. Jones for nonpayment of state and county taxes by the owner. During month of May, 1942, two months before right to apply for tax deed matured in Jones, and while Petitioner had right of redemption from sale of his land for

taxes, he was inducted into the Armed Forces of the United States of America (Tr. 2). He remained in service until December 18, 1945. By his induction he became entitled to benefits of Soldiers' and Sailors' Civil Relief Act and amendments thereto, effective October 6, 1942. He continued entitled to these rights until placed on the inactive list in the Navy of the United States on December 18, 1945 (Tr. 2) and thereafter to the date of the filing of his bill to redeem, no action after his discharge having been taken by the Respondents.

6. Application for the tax deed pursuant to the 1940 tax sale was made by Jones on January 26, 1943 (Tr. 2-3). Tax deed issued to W. H. Conrod March 1, 1943 (Tr. 28).

7. Irrespective of the provisions of Section 525, Supra, *the right of Petitioner to redeem from the tax sale, under Florida Statutes, continued until March 1, 1943, the date on which the tax deed actually issued.* Chapter 17457, Acts of 1935, Laws of Florida, effective as to this certificate which was issued to an individual prior to 1941 provided:

> "Section 1. Tax deeds on real estate sold for non-payment of taxes thereon may be obtained only in the following manner: the holder of any tax certificate may at any time *after two years has elapsed since the issuance of such tax certificate* file such tax certificate with the Clerk of the Circuit Court of the county in which the lands described in such tax certificate are located, notifying the clerk that he desires the lands described therein * * * advertised for sale, etc., etc."

Tax certificate #40 issued August 5, 1940. Application for deed or for sale could not have been made until August 5, 1942. Petitioner entered service in May, 1942, at a time when he had right to redeem from the tax sale evidenced by certificate #40.

Sec. 194.02 Florida Statutes 1941 provides that the owner

> *"may redeem the same at any time after such sale, and before a tax deed is issued therefor."*

A composite condensation of other pertinent Florida Statutes relating to Tax Sales, namely: Sections 193.54; 193.56; 193.58; 193.59, and 193.63 Florida Statutes 1941, demonstrates that these statutes under which Petitioner's land had been sold for taxes, provide:

> "Tax collector shall *sell the lands* and *land shall be struck off* to persons who will *pay the tax* to be reported on a list of *land sold for taxes* and a certificate of *such sale* shall be delivered to the purchaser *and land sold to county for taxes* shall not thereafter be extended."

8. Petitioner's bill of complaint for redemption of his land from the tax sale, was accompanied by payment of funds into the registry of the Court adequate to discharge the taxes. (Tr. 5, 7). His right to relief is a federal right bottomed four square on positive definite terms of Section 525 of Soldiers' and Sailors' Civil Relief Act as amended, because of the issuance of said tax deed March 1, 1943, while he was in the Naval Services of the United States.

9. By identical motions to dismiss Petitioner's bill, (Tr. 31, 33), Respondents Sun Oil Company and Real Estate Exchange, Incorporated, attacked Petitioner's right to relief under the statute of the United States so relied upon by him, viz: Section 525 of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942. The Circuit Court sustained the motions and dismissed the bill of complaint. (Tr. 32, 33). On appeal to Supreme Court of Florida the Supreme Court (highest tribunal of the State) affirmed the Circuit Court, July 11, 1947 (Tr. 42, 43).

10. Motions to dismiss were in part as follows:

> "3. The said bill of complaint, as amended, does not allege that the property described therein was occupied for dwelling, professional, business or agricultural purposes by the plaintiff or his dependents at the commencement of plaintiff's period of military service and that the said real estate is still so occupied."
>
> "4. It is apparent upon the face of the bill of complaint, as amended, that the property involved is wild, unimproved land and not within the purview of Acts of Congress protecting men in the military service."

11. Electing to pursue his remedy by petition for writ of certiorari to the Supreme Court of the United States which has final say in the construction and application of Federal statutes, Petitioner did not file a petition for rehearing in the Supreme Court of Florida. On the 11th day of July, 1947, the Supreme Court of Florida made its judgment final by issuance of its mandate to the Circuit Court of Lee County, Florida, affirming decision of the lower Court. (Tr. 42).

II

Decisions of Supreme Court of Florida

1. Per curiam opinion of the Supreme Court of Florida affirming order of Circuit Court dismissing the Petitioner's bill of complaint, not yet reported, was announced June 24, 1947. Mandate issued July 11, 1947, and is as follows (Tr. 42):

> "The record and the briefs in this cause have been examined and the judgment appealed from is affirmed on authority of DeLoach, et al., *v.* Calihan, decided March 21, 1947. Thomas, C. J., Buford, Adams, and Barnes, J. J., concur."

2. It is observed that there is no discussion of the merits of Petitioner's case, but a dependence solely on the prior

opinion in *DeLoach* v. *Calihan*, (not yet reported in State Reports, 30 So. (2) 910). The DeLoach opinion appears in the transcript. (Tr. 43-44).

3. Right asserted by Petitioner is a Federal right granted to service men by the Civil Relief Act, under Statute of the United States,

> "and the sufficiency of the grounds for denial is for the Supreme Court of the United States to decide."

Angel v. *Bullington*, 1946 Term, in which speaking through Mr. Justice Frankfurter this Court also says:

> "But whether the claims are based on a federal right or are merely of local concern is itself a federal question on which this Court and not Supreme Court of North Carolina, has the last say."

4. In *DeLoach* v. *Calihan* the lower court sustained as adequate bill of complaint of a service man asking relief under circumstances and on grounds as asserted by Petitioner herein, namely: Section 525 of the Soldiers' and Sailors' Civil Relief Act and amendments thereto. On certiorari, Supreme Court of Florida took the view that the service man must by suitable allegation bring his property within terms of Section 560, and show an occupancy and use for business, profession, dwelling, agricultural purposes. Section 525 *supra* does not so require.

5. The Florida court through Mr. Justice Terrell says (Tr. 45):

> "In our view, Section 560, Soldiers' and Sailors' Civil Relief Act defines the standard by which a soldier or sailor may know the class of property on which he is granted indulgence thereunder, and Section 525 puts him on notice of the period of indulgence. As to real estate, the indulgence is limited to that 'owned and occupied for dwelling, professional, business or agricul-

tural purposes by a person in military service or his dependents at the commencement of his period of military service and still so occupied by his dependents or employees are not paid.'"

6. The Supreme Court of Florida, by implication, read into Section 525, *supra*, a clear, plain, unambiguous statute of the United States, something that is not there. It admits of no construction. Its meaning is conclusive and not open to judicial interpretation. *Ebert* v. *Poston* (Mich.) 266 U. S. 548, 69 L. Ed. 425; *U. S.* v. *Hartwell*, 73 U. S. 385, 18 L. Ed. p. 30; *U. S.* v. *Temple*, 105 U. S. 97, 26 L. Ed. 967.

7. The Supreme Court of Florida failed to contrast the separate fields of operation of the two sections, 525, *supra*, and 560, namely:

I. SECTION 525 DEFERS EFFECT OF AN EXISTING SALE FOR TAXES, *i.e., Indulgence is in Redemption.*

Applied to all or any real estate sold for taxes.

II. OTHER, SECTION 560 PREVENTS A SALE FOR TAXES WITHOUT LEAVE OF COURT, *i.e., Indulgence is in Payment When No Sale.*

This section applies exclusively to taxes or assessments falling due prior to or during period of military service for nonpayment of which property has *not* been sold or forfeited."

These matters will be further developed under "REASON AUTHORIZING WRIT," *infra*.

III

Basis of ~~Jurisdiction~~

The jurisdiction of this court is invoked under the provisions of the two following Statutes of the United States:

U.S.C. 1940 ed., Sup. V., Title 50-War, Appendix, Section 525 (As amended October 6, 1942, ch. 581, Sec. 5, 56 Stat. 770) and,

U.S.C., Title 28, Chapter 9, Section 344 (b) (Judicial Code, Section 237), 43 Stat. 937.

Section 344 (b), supra:

"It shall be competent for the Supreme Court by a certiorari to require that there be certified to it for review and determination, with the same power and authority, and with like effect, as if brought up by writ of error, any cause wherein a final judgment or decree has been rendered or passed by the highest court of a state in which a decision could be had where is drawn any question * * * where any right, title, privilege, or immunity is specially set up or claimed by either party under * * * any * * * statute of * * * the United States; and the power to review under this paragraph may be exercised as well where the Federal claim is sustained as well as where it is denied."

Section 525, supra:

"The period of military service shall not be included in computing any period now or hereafter to be limited by any law, regulation, or order for the bringing of any action or proceeding in any court, board, bureau, commission, department, or other agency of government by or against any person in military service or by or against his heirs, executors, administrators, or assigns, whether such cause of action or the right or privilege to institute such action or proceeding shall have accrued prior to or during the period of such service, nor shall any part of such period which occurs after the date of enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942 (Oct. 6, 1942) be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax, or assessment. Oct. 17, 1940, c. 888, Sec. 205, 54 Stat. 1181, as amended Oct. 6, 1942, c. 581, Section 5, 56 Stat. 770.)" (See also Sec. 527 added Oct. 21, 1942, ch. 619, title V, Sec. 507 (b) (2) (B) 56 Stat. 964.)

Wherein a right granted to your petitioner under Section 525, *supra*, to redeem his property from tax sale and tax deed issued thereon March 1, 1943, while he was in Naval services of the United States, has been denied to him by the Supreme Court of the State of Florida—being the judgment of the highest Court of that State. In addition see pertinent Florida statutes heretofore referred to in paragraph 7 of "SUMMARY STATEMENT OF THE MATTERS INVOLVED."

The Florida State Supreme Court has decided a Federal question of substance not heretofore determined by this Court.

IV

Substantial Questions Involved

The Soldiers' and Sailors' Civil Relief Act of 1940 and, particularly the amendments of 1942, were enacted by Congress as a part of the military program for raising an army and navy to carry on the greatest war in which the world has ever been engaged. The enactment of the Soldiers' and Sailors' Civil Relief Act of 1940, and amendments of 1942, was primarily for the purpose of strengthening the armed forces of the United States. The provisions constitute not only a contract or a sacred pledge between the government and every person who was inducted into the military service of the rights, privileges and benefits therein contained, as much as any financial contract which the government established for the purpose of raising money for fighting that war; but this Soldiers' and Sailors' Civil Relief Act was a matter of moral duty owed by the government to its fighting forces, and not a mere matter of indulgence. The protection of the rights of its soldiers who were so inducted should be sacredly upheld and enforced by the courts.

In this opinion by the Supreme Court of Florida, the rights of the person engaged in military service to redeem his property are spoken of as "indulgence."

The substantial property rights of every person who was engaged in the military service of the United States, who owned property in the State of Florida, which was sold for taxes on and after October 6, 1942, the date upon which this section became effective, or thereafter, have been denied, in that such person has been deprived of a definite financial and beneficial right to redeem under Section 525, *supra*, of the statute of the United States by the Supreme Court of the State of Florida.

In this one appeal two cases from the same judicial circuit in a small section of Florida have been so mistreated as a result of the decision of the State Court. There are no doubt a great many other similar instances throughout the State of Florida and elsewhere which may be adversely affected by this opinion of the Supreme Court of Florida.

Moreover, contract liabilities of individuals which have been created through transfers of tax deeds and tax titles of such properties require settlement and adjustment. There are evidently a large number of certain parties involved in this particular litigation, or whose liabilities will grow out of the results of this litigation.

Moreover, titles to real estate throughout the State of Florida where such tax titles have been issued are unsettled, and their value may be rendered uncertain whether such titles are claimed to be owned by soldiers who were in the military service or by individuals or corporations which have invested in such property. The scope of the substantial nature of the questions here involved no doubt affect the contract rights of hundreds, even thousands, of people, both those who were in and those out of the military service of the United States or who made investments in such property and the use and value of such property can only

be held in abeyance and considered of great doubt as to value until this question has been determined and acted upon by the Supreme Court of the United States.

In addition, the Supreme Court of the United States has never passed upon the interpretation of the provisions of 525 and 560 of the Soldiers' and Sailors' Civil Relief Act as amended and for this additional reason this writ should be granted.

Brooklyn Savings Bank v. *O'Neil*, 324 U. S. 697, 89 L. Ed. 1296.

V

Questions

1. Is redemption of land sold for taxes under conditions specified in Section 525 as amended October 6, 1942, subject to the further limitations and conditions set forth in Section 560 of said amended act?

The Supreme Court of Florida says that it is. Petitioner says no such restriction is warranted from the language or context of said section.

2. Are the conditions named in said Section 560 a limitation on the operation of said Section 525, limiting it to the use of property and conditions of occupancy set forth in Section 560, *supra*? The Supreme Court of Florida says Section 525 as amended is so limited. Petitioner contends that Section 525 is not so limited.

3. Was the decision of the Florida State Supreme Court denying petitioner's right to redeem his land from tax sale and tax deed authorized by Section 525 of Soldiers' and Sailors' Civil Relief Act Amendments of 1942? Your petitioner contends that he should have had the right to redeem.

VI

BRIEF

Reasons Authorizing Writ

Justice requires the writ and the litigation is peculiarly within jurisdiction of this Court. The Soldiers' and Sailors' Civil Relief Act is a federal enactment not only for benefit of persons in the armed service but equally as an aid in creating and operating the military forces of the United States; so its meaning and scope is ultimately and finally a question for the Supreme Court of the United States. *Angel* v. *Bullington*, Supreme Court of the United States, 1946 Term. No doubt under this opinion and decisions therein cited, petitioner, having been denied a federal right, has right of appeal, and need not depend upon "grace of certiorari.

Petitioner had a right to redeem his land from tax sale when he entered the service, this under Florida Statute, which right of redemption continued and was in full vitality at time of amendment to the federal act, namely; October 6, 1942, extending period during Petitioner's service. Under the Florida Statute this right of redemption was a right in the owner to "redeem the same at any time after such sale, and before a tax deed is issued therefor," Sec. 194.02, Florida Statutes 1941. Tax deed issued March 1, 1943, after federal amendment and during Petitioner's service.

Section 525 of Relief Act providing that no part of military service shall "be included in computing any period now or hereafter provided by any law for the redemption of real property sold or forfeited to enforce any obligation, tax or assessment," is self executing and automatically extended time allowed for redemption in all cases coming

within its terms. *Illinois National Bank of Springfield, et al.* v. *Gwinn*, 390 Ill. 345, 61 N. E. 2nd 249 holding also that this provision of the Soldiers' and Sailors' Civil Relief Act must be regarded as written into state statutes of redemption; in effect, amending such statutes by granting additional time for redemption in the specified cases. The amendment excluding any part of a person's period of military service occuring after October 6, 1942, from computation of time for redemption of land sold for taxes is not merely directory or permissive.

It, said the Illinois court, "is imperatively controlling and automatically extends the period of time allowed for redemption in cases coming within the application of its terms. It is evident that the provisions of the Section 205 of the Soldiers' and Sailors' Civil Relief Act of 1940 as amended October 6, 1942, are self-executing and that it was not the intention of Congress to make it discretionary with the court whether under the facts of a particular case an extension of time for redemption should be had."

The intent of Congress to toll the period for redemption from tax sales is clear from the language of Section 525,—the Section says so in direct, positive words.

This intent is expressed as a purpose in Report number 2198 of the Committee on Military Affairs of the House of Representatives to accompany H. R. 7164 (the amendment of October 1942) in which report, explaining this amendment to the House of Representatives, it is said:

> "This section amends Section 205 of the act to toll for the period of military service of the person concerned the running of any period limited by law, regulation, or order for the bringing of any proceeding in any board, bureau, commission, department, or other agency of Government. The running of the statutory period during which real property may be redeemed after sale to enforce any obligation, tax or assessment

> is likewise tolled during the part of such period which occurs after the enactment of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942. Although the tolling of such periods is now within the spirit of the law, it has not been held to be within the letter thereof (J. R. 1269 C. B., June 1922, p. 311; *Ebert* v. *Poston*, 45 S. Ct. 188, 266 U. S. 548, 69 L. ed. 435)."

The general all inclusive language of this Section 525 is apparent when Congress realized that it included the internal revenue laws. So within about two weeks after its enactment, to-wit: October 21, 1942; it was amended by Section 527, which excluded the internal revenue laws from the effect of this section.

Power of Congress to extend the period of redemption cannot be questioned. An interesting and vital review of this and related propositions is found in *U. S.* v. *Alberts, et al*, 59 Fed. Suppl. 298. The warpower is invoked. Contracts are not impaired nor is Congress so limited. Final conclusion of the Alberts opinion is,

> "effect of this act was to extend period of redemption provided by the state law * * * to a period extending to at least six months after military service of the individual involved shall have been terminated."

The extension as to taxes and assessments is designated as "unqualified."

A proper construction of the two sections, namely, 525 and 560, is necessary as a matter of judicial duty by this Court in declaring federal rights or rights under federal statute and will inevitably be different from that of the Supreme Court of Florida. The two sections operate in distinct spheres, one extending the period of redemption for property already sold for taxes, and the other section preventing a sale or proceeding or action, for the purpose of enforcing collection of unpaid taxes or assessments with-

out leave of court first had and obtained by the officer seeking to enforce such collection.

Section 525 applies exclusively to and directly upon PERIOD ALLOWED FOR REDEMPTION of any real property which had been sold or forfeited to enforce any obligation, tax or assessment, which period had not expired when the act was amended or which period might be thereafter provided. By this section in computing the "period allowed for redemption" of ANY REAL PROPERTY ALREADY SOLD TO ENFORCE A TAX LEVY, any time spent by owner in military service shall be excluded. This section operated to extend an unexpired period of redemption existing at time of amendment by the time spent in military service. It applies in a more mature or advanced situation and has a field of operation quite separate and distinct from Section 560.

Section 525 applies to ALL or ANY real estate sold for taxes.

Section 560 applies exclusively to TAXES OR ASSESSMENTS falling due prior to or during period of military service, for nonpayment of which property HAS NOT BEEN SOLD OR FORFEITED.

That is, Section 560 operates directly upon the tax providing that no sale to enforce such tax, or any proceedings or action for such purpose shall be commenced except by leave of court. This section in protecting real estate not sold for taxes is limited to that owned and occupied for dwelling, professional, business or agricultural purposes by the veteran, his dependents, or employees.

In view of opinion of Supreme Court of Florida improperly confining remedy of this veteran to relief under Section 560, it becomes necessary for this Court to also consider features of Section 560 of the Relief Act overlooked by the Florida court in reaching its strange decision, not previously referred to, because not material prior to the decision. Subsection (1) (the section is captioned "Further Relief")

grants right, during or within six months after military service "in respect of ANY tax or assessment—falling due prior to or during period of military service," for veteran to apply to court, and unless court is of opinion ability of applicant to pay has not been materially affected by reason of his military service," court may grant as relief:

> "In case of any other obligation, liability, tax or assessment, a stay of the enforcement during military service, and from date of termination of such period of military service or from date of application, if made after such service, for a period of time equal to the period of military service * * * etc., as to the terms of payment," etc.

The Florida court failed to consider the broad purpose and program of the Soldiers' and Sailors' Civil Relief Act. As a matter of public policy and necessity this Court should review the whole field.

Certainly what a court could not do, *i.e.*, foreclose a tax and forfeit land for taxes because prohibited by the Relief Act, the clerk should not be permitted to do by ministerial act, in face of Sec. 525 preserving right of redemption in soldier.

VII

Prayer for Writ

WHEREFORE your Petitioner prays that a writ of certiorari issue under the Seal of this Court directed to the Supreme Court of the State of Florida commanding said court to certify and send to this court a full and complete transcript of the record and of the proceedings of said court had in the said case of:

Fontaine LeMaistre versus Herman Leffers, et al., so styled upon its docket, to the end that this cause may be

reviewed and determined by this Court as provided by the Statutes of the United States, and that the judgment herein of the said Supreme Court of the State of Florida be reversed by this Court, and for such further relief as to this Court may seem proper.

This 22nd day of September, A. D. 1947.

Respectfully submitted,

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Dewey A. Dye,
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Bradenton, Florida.

APPENDIX

Parts of Sections 194.01 and 194.02, Florida Statutes 1941 Relating to Tax Sale Certificates and Tax Deeds

194.01 • • • "all redemptions of lands hereafter certified or sold to the county or sold to individuals, shall be made through the clerk of the circuit court of the respective counties wherein such lands are situated."

194.02. *"Lands sold to Purchaser other than the County may be Redeemed.*

Any person or agent of any person owning or claiming such lands sold for taxes or any part or parcel thereof or any interest therein or the creditor of any such owner, or claimant, may redeem the same at any time after such sale, and before a tax deed is issued therefor, by paying to the clerk of the circuit court of county wherein such land is situated, the face of the certificate of sale or such portion thereof as the part or interest redeemed, shall bear to the whole, and interest thereon from April 1st of the year in which the taxes became delinquent, together with the fee of 50c for the clerk for each certificate or part of certificate so redeemed. Such interest on lands hereafter sold shall be at the rate per annum bid by the purchaser for the first year, not in excess of 18% per annum and 8% per annum for the time after the first year, but not less than 5% of the face of the certificate." • • •